H-2529.1			

SUBSTITUTE HOUSE BILL 1887

State of Washington 59th Legislature 2005 Regular Session

By House Committee on Finance (originally sponsored by Representatives Hasegawa, Orcutt and Chase)

READ FIRST TIME 03/07/05.

- AN ACT Relating to exemptions to the litter tax; and amending RCW
- 2 82.19.050.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 4 **Sec. 1.** RCW 82.19.050 and 2003 c 120 s 1 are each amended to read 5 as follows:
- 6 The litter tax imposed in this chapter does not apply to:
- 7 (1) The manufacture or sale of products for use and consumption 8 outside the state;
- 9 (2) The value of products or gross proceeds of the sales exempt 10 from tax under RCW 82.04.330;
- 11 (3) The sale of products for resale by a qualified grocery distribution cooperative to customer-owners of the grocery distribution cooperative. For the purposes of this section, "qualified grocery distribution cooperative" and "customer-owner" have the meanings given in RCW 82.04.298; $((\Theta r))$
- (4) The sale of food or beverages by retailers that are sold solely for <u>immediate</u> consumption indoors ((on)) at the seller's ((premises)) place of business or at a deck or patio at the seller's place of

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business, or indoors at an eating area that is contiguous to the
seller's place of business; or

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(5)(a) The sale of prepared food or beverages by caterers where the food or beverages are to be served for immediate consumption in or on individual nonsingle use containers at premises occupied or controlled by the customer.

- (b) For the purposes of this subsection, the following definitions apply:
- 9 <u>(i) "Prepared food" has the same meaning as provided in RCW</u>
 10 82.08.0293.
- (ii) "Nonsingle use container" means a receptable for holding a single individual's food or beverage that is designed to be used more than once. Nonsingle use containers do not include pizza delivery bags and similar insulated containers that do not directly contact the food.

 Nonsingle use containers do not include plastic or paper plates or other containers that are disposable.
- 17 <u>(iii) "Caterer" means a person contracted to prepare food where the</u> 18 final cooking or serving occurs at a location selected by the customer.

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